



3015 (02-02-05)

ANNUAL REPORT

OF

Name: TONY MUNICIPAL WATER UTILITY

Principal Office: N5335 CEDAR ST.
TONY, WI 54563

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TONY MUNICIPAL WATER UTILITY

Utility Address: N5335 CEDAR ST.

TONY, WI 54563

When was utility organized? 1/1/1996

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE HAUSER

Title: UTILITY CLERK

Office Address:

P.O. BOX 74

TONY, WI 54563

Telephone: (715) 532 - 7214

Fax Number: (715) 532 - 6910

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@pressenter.com

President, chairman, or head of utility commission/board or committee:

Name: ANTHONY HAUSER

Title: PRESIDENT

Office Address:

P.O. BOX 74

TONY, WI 54563

Telephone: (715) 532 - 7214

Fax Number: (715) 532 - 6910

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 3/8/2005**Period covered by most recent audit:** 1/1/04-12/31/04

Names and titles of utility management including manager or superintendent:

Name: RICHARD METZGER**Title:** SUPERVISOR**Office Address:**P.O. BOX 74
TONY, WI 54563**Telephone:** (715) 532 - 7214**Fax Number:** (715) 532 - 6910**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:TONY GROOTHOUSEN, TRUSTEE
ANTHONY HAUSER, VILLAGE PRESIDENT
JULIE HAUSER, VILLAGE CLERK
BARBARA MEULI, VILLAGE TREASURER
DUANE MEULI, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

None

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	33,310	33,046	1
Operating Expenses:			
Operation and Maintenance Expense (401)	11,749	10,294	2
Depreciation Expense (403)	5,641	5,659	3
Amortization Expense (404)	0	0	4
Taxes (408)	459	384	5
Total Operating Expenses	17,849	16,337	
Net Operating Income	15,461	16,709	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,461	16,709	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,315	3,394	9
Miscellaneous Nonoperating Income (421)	0	4,365	10
Total Other Income	3,315	7,759	
Total Income	18,776	24,468	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,541)	0	11
Other Income Deductions (426)	13,912	13,872	12
Total Miscellaneous Income Deductions	10,371	13,872	
Income Before Interest Charges	8,405	10,596	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,208	15,434	13
Amortization of Debt Discount and Expense (428)	254	384	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	15,462	15,818	
Net Income	(7,057)	(5,222)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	663,929	(11,748)	19
Balance Transferred from Income (433)	(7,057)	(5,222)	20
Miscellaneous Credits to Surplus (434)	0	680,899	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	656,872	663,929	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	33,310		33,310	1
Total (Acct. 400):	33,310	0	33,310	
Operation and Maintenance Expense (401):				
Derived	11,749		11,749	2
Total (Acct. 401):	11,749	0	11,749	
Depreciation Expense (403):				
Derived	5,641		5,641	3
Total (Acct. 403):	5,641	0	5,641	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	459		459	5
Total (Acct. 408):	459	0	459	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	15,461	0	15,461	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

ON OPERATING CASH AND INVESTMENTS	21	0	21	10
ON SPECIAL ASSESSMENTS	3,053	0	3,053	11
ON BOND RESERVE INVESTEMENTS	86	0	86	12
ON REVENUE BOND INVESTEMNTS	115	0	115	13

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
ON SPECIAL ASSESSMENT BOND INVESTMENTS	40	0	40 14
Total (Acct. 419):	3,315	0	3,315
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 15
NONE	0	0	0 16
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	3,315	0	3,315

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,541)		(3,541) 17
NONE	0	0	0 18
Total (Acct. 425):	(3,541)	0	(3,541)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		13,912	13,912 19
NONE	0	0	0 20
Total (Acct. 426):	0	13,912	13,912
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,541)	13,912	10,371

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	15,208		15,208 21
Total (Acct. 427):	15,208	0	15,208

Amortization of Debt Discount and Expense (428):

8/26/96 SPECIAL ASSESSMENT "B" BONDS	133		133 22
10/31/97 MORTGAGE REVENUE BONDS	103		103 23
8/28/96 MORTGAGE REVENUE BONDS	18		18 24
Total (Acct. 428):	254	0	254

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 25
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 26
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 27
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	15,462	0	15,462
NET INCOME:	6,855	(13,912)	(7,057)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(7,463)	671,392	663,929 29
Total (Acct. 216):	(7,463)	671,392	663,929
Balance Transferred from Income (433):			
Derived	6,855	(13,912)	(7,057) 30
Total (Acct. 433):	6,855	(13,912)	(7,057)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 31
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 32
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 33
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(608)	657,480	656,872

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	33,310	0	0	0	33,310	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	33,310	0	0	0	33,310	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,073,471	1,073,471	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	138,981	190,254	2
Net Utility Plant	934,490	883,217	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	43,220	43,619	6
Special Funds (125)	30,717	31,754	7
Total Other Property and Investments	73,937	75,373	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,372	5,600	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,182	3,302	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,764	5,073	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	19,318	13,975	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,534	4,788	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,534	4,788	
Total Assets and Other Debits	1,032,279	977,353	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	656,872	663,929	23
Total Proprietary Capital	656,872	663,929	
LONG-TERM DEBT			
Bonds (221)	299,334	303,917	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	299,334	303,917	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,601	619	28
Payables to Municipality (233)	0	2,604	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,187	6,284	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	8,788	9,507	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	67,285	0	36
Total Deferred Credits	67,285	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,032,279	977,353	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,073,471	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	317,381	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	756,090	0	0	0	3
Utility Plant Purchased or Sold (391)	0				4
Utility Plant in Process of Reclassification (392)	0				5
Utility Plant Leased to Others (393)	0				6
Property Held for Future Use (394)	0				7
Construction Work in Progress (395)	0				8
Utility Plant Acquisition Adjustments (396)	0				9
Other Utility Plant Adjustments (397)	0				10
Total Utility Plant	1,073,471	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	40,371	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	98,610	0	0	0	12
Total Accumulated Provision	138,981	0	0	0	
Net Utility Plant	934,490	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	105,556				105,556	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,641				5,641	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None					0	12
					0	13
					0	14
					0	15
Total credits	5,641	0	0	0	5,641	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	70,826				70,826	21
					0	22
					0	23
					0	24
Total debits	70,826	0	0	0	70,826	25
Balance end of year (110.1)	40,371	0	0	0	40,371	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.84%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	84,698				84,698	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,912				13,912	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None					0	12
					0	13
					0	14
					0	15
Total credits	13,912	0	0	0	13,912	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
None					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	98,610	0	0	0	98,610	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.84%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
8/28/96 Special Assessment "B" Bonds	133	428	2,099	1
10/31/97 Mortgage Revenue Bonds	103	428	2,070	2
8/28/96 Mortgage Revenue Bonds	18	428	365	3
Total			4,534	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds-B	08/28/1996	08/01/2036	5.13%	141,500	1
Special Assessment "B" Bonds	08/28/1996	08/01/2036	5.13%	50,634	2
Mortgage Revenue Bonds	10/31/1997	08/01/2037	4.88%	107,200	3
Total Bonds (Account 221):				299,334	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	459	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
Nonregulated sewer utility bills flat rates-does not use meters	0	5
Total Accruals and other credits	459	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	429	7
PSC Remainder Assessment	30	8
Other (explain):		
None	0	9
Total payments and other debits	459	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Special Assessment "B" Bonds	1,080	2,643	2,676	1,047	1
MORTGAGE REVENUE BONDS-96 ISSUE	3,024	7,303	7,340	2,987	2
MORTGAGE REVENUE BONDS 97 ISSUE	2,180	5,262	5,289	2,153	3
Subtotal	6,284	15,208	15,305	6,187	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,284	15,208	15,305	6,187	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	43,220	2
Total (Acct. 124):	43,220	
Special Funds (125):		
REVENUE BOND RESERVE INVESTMENTS	16,315	3
DEBT REDEMPTION INVESTMENTS	13,137	4
SPECIAL ASSESSMENT BOND REDEMPTION INVESTMENTS	1,265	5
Total (Acct. 125):	30,717	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,182	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	3,182	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT BILLINGS PLACED ON TAX ROLLS	3,275	14
SPECIAL ASSESSMENTS PLACED ON TAX ROLLS	6,904	15
BALANCE OF PUBLIC FIRE PROTECTION CHARGE	585	16
Total (Acct. 145):	10,764	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	67,285	21
NONE	0	22
Total (Acct. 253):	67,285	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	317,381	0	0	0	317,381	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (110.1)	72,963	0	0	0	72,963	4
Customer Advances for Construction	0				0	5
Regulatory Liability	33,642	0	0	0	33,642	6
NONE	0				0	7
Average Net Rate Base	210,776	0	0	0	210,776	
Net Operating Income	15,461	0	0	0	15,461	8
Net Operating Income as a percent of						
Average Net Rate Base	7.34%	N/A	N/A	N/A	7.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.3	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	70,826	0	0	0	70,826	2
Other (specify):						
NONE	0				0	3
Deduct charges:						
Miscellaneous Amortization (425)	3,541				3,541	4
Other (specify):						
NONE	0				0	5
Balance End of Year	67,285	0	0	0	67,285	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Full-Time Employees (FTE) (Page F-21)**General footnotes**

Administrative .1

Operations .2

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	33,264	33,013	1
Total Sales of Water	33,264	33,013	
Other Operating Revenues			
Forfeited Discounts (470)	46	33	2
Other Water Revenues (474)	0	0	3
Total Other Operating Revenues	46	33	
Total Operating Revenues	33,310	33,046	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	7,340	5,968	4
General Operating Expenses (680-690)	4,409	4,326	5
Total Operation and Maintenance Expenses	11,749	10,294	
Other Operating Expenses			
Depreciation Expense (403)	5,641	5,659	6
Amortization Expense (404)	0	0	7
Taxes (408)	459	384	8
Total Other Operating Expenses	6,100	6,043	
Total Operating Expenses	17,849	16,337	
NET OPERATING INCOME	15,461	16,709	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	39	1,326	7,575	4
Commercial	10	94	705	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	49	1,420	8,280	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		20,304	8
Other Sales to Public Authorities (464)	7	1,537	4,680	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	57	2,957	33,264	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	20,304	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	20,304	
Forfeited Discounts (470):		
Customer late payment charges	46	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	46	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONREGULATED SEWER UTILITY BILLS ARE ON FLAT RATES-DOES NOT USE METERS	0	8
Total Other Water Revenues (474)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	4,200	3,060	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	1,327	1,290	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	1,026	1,172	5
Repairs of Water Plant (650)	787	446	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	7,340	5,968	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	1,400	1,400	8
Office Supplies and Expenses (681)	219	132	9
Outside Services Employed (682)	1,850	1,850	10
Insurance Expense (684)	915	813	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	131	13
Miscellaneous General Expenses (689)	25	0	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	4,409	4,326	
Total Operation and Maintenance Expenses	11,749	10,294	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	AUTHORIZED LOWER RATE AT NO PAYMENT	0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	NOT APPLICABLE	0	0	2
Net property tax equivalent		0	0	
Social Security	DIRECT BASED ON PAYROLL	429	341	3
PSC Remainder Assessment	N/A	30	43	4
Other (specify): NONE	N/A	0	0	5
Total tax expense		459	384	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.180316				3
County tax rate	mills		4.574267				4
Local tax rate	mills		6.091562				5
School tax rate	mills		11.231729				6
Voc. school tax rate	mills		0.981369				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.059243				10
Less: state credit	mills		1.770628				11
Net tax rate	mills		21.288615				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.091562				14
Combined School Tax Rate	mills		12.213098				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.304660				17
Total Tax Rate	mills		23.059243				18
Ratio of Local and School Tax to Total	dec.		0.793810				19
Total tax net of state credit	mills		21.288615				20
Net Local and School Tax Rate	mills		16.899118				21
Utility Plant, Jan. 1	\$	1,073,471	1,073,471				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,073,471	1,073,471				24
Less: Plant Outside Limits	\$	474,654	474,654				25
Taxable Assets	\$	598,817	598,817				26
Assessment Ratio	dec.		1.121475				27
Assessed Value	\$	671,558	671,558				28
Net Local & School Rate	mills		16.899118				29
Tax Equiv. Computed for Current Year	\$	11,349	11,349				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,203		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	12,994		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	14,197	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,241		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,231		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,272		20
Total Pumping Plant	31,744	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	723		23
Total Water Treatment Plant	723	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,203	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			12,994	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	14,197	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			10,241	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			19,231	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,272	20
Total Pumping Plant	0	0	31,744	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			723	23
Total Water Treatment Plant	0	0	723	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,627		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	102,669		26
Transmission and Distribution Mains (343)	99,768		27
Fire Mains (344)	0		28
Services (345)	11,503		29
Meters (346)	17,250		30
Hydrants (348)	8,772		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	249,589	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	21,128		38
Other Tangible Property (390)	0		39
Total General Plant	21,128	0	
Total utility plant in service directly assignable	317,381	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	317,381	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,627	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			102,669	26
Transmission and Distribution Mains (343)			99,768	27
Fire Mains (344)			0	28
Services (345)			11,503	29
Meters (346)			17,250	30
Hydrants (348)			8,772	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	249,589	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			21,128	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	21,128	
Total utility plant in service directly assignable	0	0	317,381	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	0	0	317,381	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	17,091		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	17,091	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,471		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	25,295		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,988		20
Total Pumping Plant	41,754	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	952		23
Total Water Treatment Plant	952	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			17,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	17,091	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			13,471	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			25,295	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,988	20
Total Pumping Plant	0	0	41,754	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			952	23
Total Water Treatment Plant	0	0	952	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	135,043		26
Transmission and Distribution Mains (343)	464,493		27
Fire Mains (344)	0		28
Services (345)	55,917		29
Meters (346)	0		30
Hydrants (348)	40,840		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	696,293	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	756,090	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	756,090	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			135,043 26
Transmission and Distribution Mains (343)			464,493 27
Fire Mains (344)			0 28
Services (345)			55,917 29
Meters (346)			0 30
Hydrants (348)			40,840 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	696,293
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	756,090
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	756,090

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			269	269	1
February			245	245	2
March			289	289	3
April			271	271	4
May			281	281	5
June			232	232	6
July			309	309	7
August			235	235	8
September			291	291	9
October			293	293	10
November			244	244	11
December			216	216	12
Total annual pumpage	0	0	3,175	3,175	
Less: Water sold				2,957	13
Volume pumped but not sold				218	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				80	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				28	18
Total volume not sold but accounted for				108	19
Volume pumped but unaccounted for				110	20
Percent of water lost				3%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Not Applicable.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				28	23
Date of maximum: 3/27/2004					24
Cause of maximum: Barn Fire					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 8/11/2004					27
Total KWH used for pumping for the year				17,460	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
W6373 AIRPORT ROAD	Well No. 1	68	12	288,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1			1
Location	RUSK COUNTY AIRPORT			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	J-LINE			5
Year Installed	1997			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	200			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1997			11
Type	ELECTRIC			12
Horsepower	15			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TONY WATER TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	113		10
Total capacity in gallons (actual)	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	284	0	0	0	284	1
P	D	6.000	9,401	0	0	0	9,401	2
M	D	8.000	390	0	0	0	390	3
P	D	8.000	621	0	0	0	621	4
Total Within Municipality			10,696	0	0	0	10,696	
M	T	6.000	6,845	0	0	0	6,845	5
P	D	6.000	20	0	0	0	20	6
P	T	8.000	12,165	0	0	0	12,165	7
Total Outside of Municipality			19,030	0	0	0	19,030	
Total Utility			29,726	0	0	0	29,726	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	55	0	0	0	55	19	1
M	2.000	1	0	0	0	1	1	2
M	4.000	1	0	0	0	1	0	3
Total Utility		57	0	0	0	57	20	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	54	0	0	0	54	0	1
1.250	1	0	0	0	1	0	2
2.000	1	0	0	0	1	0	3
3.000	1	0	0	0	1	0	4
Total:	57	0	0	0	57	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	40	10	0	4	0	0	54	1
1.250	0	0	0	1	0	0	1	2
2.000	0	0	0	1	0	0	1	3
3.000	0	0	0	1	0	0	1	4
Total:	40	10	0	7	0	0	57	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	4				4	1
Within Municipality	19				19	2
Total Fire Hydrants	23	0	0	0	23	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	23
Number of distribution system valves end of year:	50
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Village of Tony has authorized that the tax equivalent charge to the water utility be waived. This has been the policy since the utility was placed into service in 1997.

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

13 meters were tested in 2003 which represented 24% of the 3/4" size.

Explain program for replacing or testing meters 1" or smaller.

Suspect meters are tested based on consumption variances.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

No. Station meters have not been tested the last two years. Sales of water have been 90% of gallons pumped in 2003 and 93% of gallons pumped in 2004.
